

10 Elected Officials	Rate:	Description:
County Retirement Contribution	19.04% ELO3	Rate x Hourly Rate x Hours Worked. Hires after 4/7/11 enter Tier 2 Pension Plan. See Article 27 and 28 of the SLO County Retirement Plan . Tier 3 Effective 1/1/13
	24.70% SHC1	Rate for Sheriff-Coroner
County Pickup of Employee Retirement	13.55%	Rate x Hourly Rate x Hours Worked plus County pickup amount (13.55%). Pickup/auto not pensionable for Tier 2 effective 12/26/10.
County Pension Bond Debt Service	6.03% ELOA	Rate x Hourly Rate x Hours Worked plus County pickup amount (13.55%). Pickup/auto not pensionable for Tier 2 effective 12/26/10.
	4.74% SHCO	Rate x Hourly Rate x Hours Worked plus County pickup amount (13.55%). Pickup/auto not pensionable for Tier 2 effective 12/26/10.
County Retiree Health		\$24.30/PP full-time, \$12.15/PP part-time \$0/PP quarter-time or temp
County Pension Plan per EFS		Elected Officials with auto (ELOA) Misc Sheriff-Coroner (SHCO) Safety
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	Varies	See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx
County Cafeteria Contribution	\$975/mo	\$836/mo without medical coverage, effective 01/01/14 Proration for part time employees hired after 02/25/05 No cashout for employees who newly opt out of medical on or after 1/2015
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners
Post Employment Health Plan	\$600 per year	Paid pretax to Nationwide for a pretax universal payor account
Management Life Insurance	\$6.45/mo	\$50,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Education Allowance	\$250/fiscal yr	
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Auto Allowance	\$450/mo	Elected officials may choose mileage payment in lieu. Auto not pensionable for Tier 2 effective 12/26/10.
Mileage Reimbursement	.56/mi	Effective 01/01/2014
	.575/mi	Effective 01/01/2015
Use of County Vehicle	\$1.50 each way	The value of commuting to and from work will be taxed
Suggestion Award	Based on merit	Submit ideas to the Suggestion Award Committee
ITS Health Care Spending Account	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x, 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max
Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Comp	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	Pretax deduction	Employee paid up to \$6,000 for 50+